SAMPLE MAPPINGS #1 NEBRASKA FORM 73: MOTOR FUELS TAX RETURN

TRANSACTION SET HEADER EXAMPLE #1

Notes: Please reference the attached sample forms to compare to this EDI mapping.

The Header contains only required data from the Form 73. This includes Line 12, identification and address information. Other line items are either in the Detail portion or are not captured.

- 1 ST~813~0004\
- 2 BTI~T6~NE73~47~NE16~20000219~ABC(space)~24~474434433~49~1234567~~~00~\
- 3 DTM~194~20000131~~~\
- 4 TIA~5067~~1000\
- 5 TIA~5025~22849\
- 6 N1~TP~ABC IMPORT COMPANY\
- 7 N3~123 7TH STREET~\
- 8 N4~ANYTOWN~NE~68333~US\
- 9 PER~TP~JANE J. SCHMIDT~TE~4025556798~FX~4025556797~~\
- 10 PER~PI~LOUISE SIMPSON~TE~4025551212~~~EM~LOUISES@TAXES.NET\

FORM 73: TRANSACTION SET DETAIL EXAMPLE #1

Notes: The Detail contains required data from the Form 73. There are two columns shown on the face of this form and a worksheet on the back. Data is captured from these columns for Lines 5, 7, and 8 only. Also the detail from the worksheet 73E is captured. The Detail also contains all columnar line item data from the Schedules MFR and MFD. A TFS loops for the Form 73 and for each schedule filed with the Form 73. (A new TFS starts with each change in Schedule Code, Origin State/Terminal Code, Destination State/Terminal Code, Carrier Name and FEIN, or Supplier Name and FEIN. TFS loops are shown here as separated by a blank line for readability.)

A new FGS segment start when the product code changes

- 11 TFS~T2~NE73\
- 12 FGS~73C1~PG~65\
- 13 TIA~5021~~~69270~GN\
- 14 FGS~73C2~PG~160\
- 15 TIA~5061~~~500~GN\
- 16 TIA~5021~~~28000~GN\
- 17 FGS~73E~PG~241\
- 18 TIA~5000~~~500~GN\
- 19 TIA~5012~~~50000~GN\
- 20 TIA~5032~~~5770~GN\
- 21 TIA~5055~~~0~GN\
- 22 TIA~5008~~~800~GN\
- 23 TIA~5021~~~5770~GN\

- 24 TFS \sim T3 \sim 1 \sim PG \sim 65 \sim 94 \sim J(space)\
- 25 N1~CA~FUEL CARRIER CO~24~471234567\
- 26 N1~WO~~FA~NE\
- 27 N1~WD~~FA~NE\
- 28 N1~SE~VQR COMPANY~24~479876543\
- 29 FGS~R~BM~18834\
- 30 DTM~095~20000105~~~\
- 31 TIA~5011~~~8000~GN\
- 32 FGS~R~BM~19235\
- 33 DTM~095~20000107~~~\
- 34 TIA~5011~~~2000~GN\
- 35 TFS \sim T3 \sim 2 \sim PG \sim 65 \sim 94 \sim J(space)\
- 36 N1~CA~BCD SHIPPING~24~127654321\
- 37 N1~OT~~TC~T47NE3608\
- 38 N1~WD~~FA~NE\
- 39 N1~SE~VQR COMPANY~24~479876543\
- 40 FGS~R~BM~823534\
- 41 DTM~095~20000109~~~\
- 42 TIA~5011~~~7500~GN\
- 43 FGS~R~BM~76543\
- 44 DTM~095~20000101~~~\
- 45 TIA~5011~~~10000~GN\
- 46 FGS~R~BM~893456\
- 47 DTM~095~20000112~~~\
- 48 TIA~5011~~~65000~GN\
- 49 TFS~T3~3~PG~65~94~J(space)\
- 50 N1~CA~BCD SHIPPING~24~127654321\
- 51 N1~OT~~TC~T42IA3455\
- 52 $N1\sim WD\sim FA\sim NE$
- 53 N1~SE~LMN SUPPLIER~24~429367938\
- 54 FGS~R~BM~434423\
- 55 DTM~095~20000110~~~\
- 56 TIA~5011~~~10000~GN\
- 57 TFS \sim T3 \sim 2 \sim PG \sim 160 \sim 94 \sim J(space)\
- 58 N1~CA~FUEL CARRIER CO~24~471234567\
- 59 N1~OT~~TC~T47NE3606\
- 60 N1~WD~~FA~NE\
- 61 N1~SE~QQQ SUPPLIER~24~112233445\
- 62 FGS~R~BM~673458\
- 63 DTM~095~20000119~~~\
- 64 TIA~5011~~~8000~GN\
- 65 FGS~R~56423\
- 66 DTM~095~20000110~~~\
- 67 TIA~5011~~~24000~GN\

- 68 TFS~T3~3~PG~160~94~J(space)\
- 69 N1~CA~FUEL CARRIER CO~24~471234567\
- 70 $N1\sim SF\sim IA$
- 71 $N1\sim WD\sim FA\sim NE$
- 72 N1~SE~LMN SUPPLIER~24~429367938\
- 73 FGS~R~BM~48632\
- 74 DTM~095~20000102~~~\
- 75 $TIA \sim 5011 \sim 8000 \sim GN$
- 76 TFS~T3~4~PG~241~94~J(space)\
- 77 N1~CA~FUEL CARRIER CO~24~471234567\
- 78 $N1\sim SF\sim MN$
- 79 N1~DT~~TC~T47NE3605\
- 80 N1~SE~LMN SUPPLIER~24~429367938\
- 81 FGS~R~BM~42873\
- 82 DTM~095~20000110~~~\
- 83 TIA~5011~~~8000~GN\
- 84 TFS~T3~5~PG~124~94~J(space)\
- 85 N1~CA~CFG SHIPPER~24~475432122\
- 86 $N1\sim WO\sim FA\sim NE$
- 87 $N1\sim WD\sim FA\sim NE$
- 88 N1~BY~QRS RETAILER~24~478765432\
- 89 FGS~D~BM~93501\
- 90 DTM~095~20000110~~~\
- 91 TIA~5011~~~500~GN\
- 92 TFS~T3~8~PG~124~94~J(space)\
- 93 N1~CA~ABC SHIPPING~24~217654321\
- 94 N1~WO~~FA~NE\
- 95 $N1\sim WD\sim FA\sim NE$
- 96 N1~BY~IRS FUEL CO~24~122345678\
- 97 FGS~D~BM~836457\
- 98 DTM~095~20000122~~~\
- 99 TIA~5011~~~9500~GN\
- 100 TFS~T3~10~PG~124~65~J(space)\
- 101 N1~CA~ABC SHIPPING~24~217654321\
- 102 N1~WO~~FA~NE\
- 103 N1~WD~~FA~NE\
- 104 N1~BY~LANCE PHILLIPS~24~122345678\
- 105 FGS~D~BM~89001\
- 106 DTM~095~20000122~~~\
- 107 TIA~5011~~~9500~GN\

- 108 TFS \sim T3 \sim 7 \sim PG \sim 65 \sim 94 \sim J(space)\
- 109 N1~CA~FUEL CARRIER CO~24~471234567\
- 110 N1~OT~~TC~T47NE3608\
- 111 N1~ST~KS\
- 112 N1~BY~LMQ SUPPLIER~24~445566778\
- 113 FGS~D~BM~63549\
- 114 DTM~095~20000122~~~\
- 115 TIA~5011~~~10000~GN\
- 116 TFS~T3~5~PG~160~94~J(space)\
- 117 N1~CA~ABC SHIPPING~24~217654321\
- 118 N1~WO~~FA~NE\
- 119 N1~WD~~FA~NE\
- 120 N1~BY~QRS RETAILER~24~478765432\
- 121 FGS~D~BM~68624\
- 122 DTM~095~20000118~~~\
- 123 TIA~5011~~~16000~GN\
- 124 TFS~T3~6~PG~160~94~J(space)\
- 125 N1~CA~ABC SHIPPING~24~217654321\
- 126 N1~OT~~TC~T47NE3606\
- 127 N1~WD~~FA~NE\
- 128 N1~BY~CDE IMPORT CO~24~665473651\
- 129 FGS~D~BM~46835\
- 130 DTM~095~20000119~~~\
- 131 TIA~5011~~~9000~GN\
- 132 TFS~T3~8~PG~160~94~J(space)\
- 133 N1~CA~FUEL CARRIER CO~24~471234567\
- 134 N1~WO~~FA~NE\
- 135 N1~WD~~FA~NE\
- 136 N1~BY~IRS FUEL CO~24~123456789\
- 137 FGS~D~BM~483638\
- 138 DTM~095~20000118~~~\
- 139 TIA~5011~~~500~GN\
- 140 TFS~T3~6~PG~241~94~J(space)\
- 141 N1~CA~CFG SHIPPER~24~475432122\
- 142 N1~OT~~TC~T47NE3607\
- 143 N1~WD~~FA~NE\
- 144 N1~BY~EFG IMPORT CO~24~226789102\
- 145 FGS~D~BM~35798\
- 146 DTM~095~20000101~~~\
- 147 TIA~5011~~~29200~GN\
- 148 FGS~D~BM~83579\
- 149 DTM~095~20000105~~~\
- 150 TIA~5011~~~22740~GN\

- 151 TFS~T2~TC91R\
- 152 DTM~193~20000101~~~\
- 153 DTM~194~20000131~~~\
- 154 N1~BY~QRS RETAILER~24~478765432\
- 155 N3~123 7TH STREET~\
- 156 N4~ANYTOWN~NE~68333~US\
- 157 FGS~TC91R~PG~160\
- 158 TIA~5061~~~2000~GN\
- 159 TIA~5062~482~~~\

FORM 73: TRANSACTION SET TRAILER EXAMPLE #1

Notes: The Trailer "SE" segment counts the number of segments within ST-SE loop, including the ST and SE. The SE also contains a control number that ties it to the ST.

160 SE~160~0004\

nebraska department	
of revenue	

Nebraska Motor Fuels Tax Return

• Read instructions on reverse side & complete enclosed schedules

FORM

PLEASE DO NOT WRITE IN THIS SPACE

Federal Employer Identification Number Tax Month 47-4434433 January 2000 Nebraska Identification Number 1234567

If your payment is being made by Electronic Funds Transfer, check here.

ABC IMPORT CO 123 7TH STREET ANYTOWN NE 68333

ABC IMPORT CO 123 7TH STREET ANYTOWN NE 68333

Check this box to CANCEL . Attach license and indicate cancellation date		COLUMN 1 GASOLINE&GASOH	HOL	I	COLUMN 2 IDYED DIESEI	L
• ROUND TO WHOLE GALLONS AND DOLLARS. Round down all amounts less than .5	0 and	round up all amour	nts o	f .50 thr	ough .99.	
RECEIPTS — All Gallons are Gross Gallons		10.000				
1 Tax-paid gallons, total of attached MFR Sch. Code 1	1	10,000			0	
2 Tax-free gallons, total of attached MFR Sch. Codes 2 & 3	2	92,500			40,000	
DISBURSEMENTS — All Gallons are Gross Gallons				1		
3 Tax-paid gallons, total of attached MFD Sch. Code 5	3	500			16,000	
4 Tax-free gallons, total of attached MFD Sch. Codes 6, 7, 8, & 10	4	29,000			9,500	
5 Gallons sold tax free supported by Forms 91EX			5		500	
6 Total gallons from attached Forms TC91R			6		2,000	
DETERMINATION OF TAXABLE GALLONS						
7 Ethanol gallons subject to tax (line 14, Schedule E)	7	5,770				
8 Total gallons subject to tax: Column 1: line 2 plus line 7 minus line 4						
Column 2: line 2 minus lines 4, 5, & 6	8	69,270			28,000	
TAX CALCULATION	1 1					
9 Gross tax due (line 8 multiplied by .241)	9	\$ 16,694	00	\$	6,748	00
10 Commissions allowed: Gasoline/Gasohol/Ethanol (.0475 on 1st \$5,000 of line 9, Column 1 PLUS .0225 on excess over \$5,000) Diesel (.0175 on 1st \$5,000 of line 9, Column 2 PLUS .0025 on excess over \$5,000)	10	501	00		92	00
11 Net tax due (line 9 minus line 10)	11	16,193	00		6,656	00
12 Total tax due (line 11, Column 1 plus Column 2)			12		22,849	00
13 Previous balance			13			00
14 BALANCE DUE & PAYABLE (line 12 plus line 13)			14	\$	22,849	00
Under penalties of law, I declare that I have examined this return and schedules, and	to the	best of my knowledge				

Under penalties of law, I declare that I have examined this return and schedules, and to the best of my knowledge and belief, they are correct and complete.

Authorized Signature Title

Address



SCHEDULE E — Calculation of Tax Due on Ethanol

· Read instructions below

FORM

• ROUND TO WHOLE GALLONS. Round down all gallons less than .50 and round up all gallons of .50 INVENTORY AND RECEIPTS — All Gallons are Gross Gallons	throu	ıgh .99.
Beginning inventory (line 11 of previous Schedule E)	1	500
2 Gallons produced		50,000
3 Tax-paid gallons, total of attached MFR Sch. Code 1		0
4 Tax-free gallons, total of attached MFR Sch. Codes 2, 3, & 4		8,000
5 Total inventory available (total of lines 1 through 4)	5	58,500
DISBURSEMENTS — All Gallons are Gross Gallons		
6 Tax-free gallons, total of attached MFD Sch. Codes 6, 7, 8, & 10	6	51,940
7 Tax-paid gallons, total of attached MFD Sch. Code 5	7	0
8 Gallons blended into gasohol @ minimum 10% blend rate	8	5,770
9 Other gallons sold or used tax paid	9	0
10 Total disbursements (total of lines 6 through 9)	10	57,710
INVENTORY RECONCILIATION — All Gallons are Gross Gallons		
11 Ending physical (measured) inventory	11	800
12 Ending book inventory (line 5 minus line 10)	12	790
13 Gain or <loss> due to temperature variation (line 11 minus line 12)</loss>	13	-10
14 Gallons subject to tax (line 7 plus lines 8 & 9 minus line 3). Enter here & on line 7, Column 1 on Form 73	14	5,770

INSTRUCTIONS

WHO MUST FILE. Every supplier, distributor, wholesaler, importer, or exporter of motor vehicle fuels (e.g. gasoline, gasohol, or denatured ethanol), and/or diesel fuel is required to file a Nebraska Motor Fuels Tax Return, Form 73, each month. Anyone who produces, sells, or blends ethanol must complete Schedule E. File only the original, preidentified return issued by the Motor Fuels Division. If the name and address is incorrect, mark through the erroneous information and plainly print the correct information.

WHEN TO FILE. This return is considered timely filed if postmarked on or before the 20th day of the month following the tax month covered by this return. The signed return must be accompanied by properly completed schedules and a check or money order when applicable. A return is required even if no fuel tax is due.

ROUNDING. Round to whole gallons and dollars. Round down all amounts less than .50 and round up all amounts of .50 through .99. On the two tiered commission calculation, round only the final result.

Example: \$5,000 @ .0475 = \$237.502,525 @ .0225 =56.81

Total Commission = $$\overline{$294.31}$ round to \$294

PENALTY AND INTEREST. A penalty of \$50 will be assessed on returns filed within 10 days after the due date, and when tax is due and payment is received within 10 days after the due date. An additional penalty of \$100 or ten percent of the tax, whichever is greater, will be assessed on returnsfiled more than 10 days after the due date, and when tax is due and payment is received more than 10 days after the due date.

Interest will be assessed on the unpaid tax at the rate of nine percent (9%) per year from the due date until payment is received.

MOTOR FUELS MULTIPLE SCHEDULE OF RECEIPTS, FORM MFR, AND MOTOR FUELS MULTIPLE SCHEDULE OFDISBURSEMENTS, FORM MFD. The receipts and disbursements schedules are supplied with each preidentified return. You may photocopy these forms as needed. The schedules must be completed and attached to the return.

RECORDS. The records required to substantiate this return must be retained and available for at least three years, or five years if the required returns are not filed. Please make a copy of this return and schedules for your records.

SIGNATURE. This return must be signed by the owner, partner, or corporate officer. If the taxpayer authorizes another person to sign this return, a power of attorney must be on file with the Motor Fuels Division. Any person paid for preparing a taxpayers return must also sign the return as preparer.

TAXPAYER ASSISTANCE. For additional information, please contact your account representative at the Motor Fuels Division, P.O. Box 98904, Lincoln, Nebraska 68509-8904, or telephone toll free 800-554-FUEL (800-554-3835). Lincoln area residents call 471-5730.



ABC IMPORT COMPANY

Motor Fuels Multiple Schedule of Receipts

FORM

- Read instructions on reverse side

Federal Employer Identification Number Nebraska Identification Number Tax Month/Year 474434433 1234567 01 - 2000

SCHEDULE CODES - Check Only One										PRODUCT CODES - Check Only One		
	☐ 124 - ☐ 241 - ☐ 160 -	☐ 124 - Gasohol ☐ 241 - Ethanol-Alcohol ☐ 160 - Diesel/Fuel Oil Undyed										
4 - Gross Gallons of Ethanol Received Tax Free From Another State and Delivered into Terminal Storage in Nebraska									85 Return ☐ 125 - Aviation Gasoline ☐ 130 - Aviation Jet Fuel			
(1) Carrier Name	(2) Carrier FEIN	(3) Mode		Destination	(5) Seller Name	(6) Seller FEIN	(7) Date Received	(8) DocumentNo.	(8) (9)		(11) BG	
Fuel Carrier Co	471234567	J	NE	NE	VQR Co	479876543	1-5-2000	18834		8,000		
Fuel Carrier Co	471234567	J	NE	NE	VQR Co	479876543	1-7-2000	19235		2,000		
										10 000	1	

10,000 TOTAL





MFR

department of revenue				- Re	ead instructions	on reverse side	-			Page of	
Name as Shown on Return		,			Fede	eral Employer Identification Number	Nebraska Identifica		Tax Month	h/Year	
ABCIMI	PORT COMPANY					474434433	123456)1 - 2000	
			SCHEDULE C	ODES – Check C	Only One			PRODUC		S – Check Only O	ne
☆ 2 - Gross 0	Gallons Received Tax Gallons Received Tax Gallons Imported Via	k Free F		•		ons)		☐ 124 ☐ 241 ☐ 160	GaseGaseEthaDiesKeroundy	ohol nol-Alcohol sel/Fuel Oil Undyed osene (Blended with yed diesel)	
☐ 4 - Gross (Gallons of Ethanol Re	eceived	Tax Free From And	ther State and D	elivered into Tern	ninal Storage in Nebraska			- Avia	Return tion Gasoline tion Jet Fuel	
(1) Carrier Name	(2) Carrier FEIN	(3) Mode	(4) Po	int Of Destination	(5) Seller Nar	me (6) Seller FEIN	(7) Date Received	(8) DocumentNo	(9) NG	(10) Gross Gallons	(11 BG
BCD Shipping	127654321	J	T47NE3608	NE	VQR Co	479876543	1-9-2000	823534		7,500	
BCD Shipping	127654321	J	T47NE3608	NE	VQR Co	479876543	1-1-2000	76543		10,000	
BCD Shipping	127654321	J	T47NE3608	NE	VQR Co	479876543	1-12-2000	893456		65.000	
											_
											+
		+	+		1						

TOTAL 82,500





FORM MFR

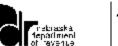
- Read instructions on reverse side

Name as Shown on Return
ABC IMPORT COMPANY
Federal Employer Identification Number | Nebraska Identification Number | Tax Month/Year | 1234567 | O1 - 2000

			SCHEDULE C	ODES – Check C	Only One			PRODUCT CODES - CheckOnly One				
2 - Gross Ga	allons Received Tax allons Received Tax allons Imported Via	☐ 124 - ☐ 241 - ☐ 160 -	☐ 124 - Gasohol ☐ 241 - Ethanol-Alcohol ☐ 160 - Diesel/Fuel Oil Undyed									
4 - Gross Gallons of Ethanol Received Tax Free From Another State and Delivered into Terminal Storage in Nebraska									85 Return 125 - Aviation Gasoline 130 - Aviation Jet Fuel			
(1) Carrier Name	(2) Carrier FEIN	(3) Mode	(4) Po Origin	int Of Destination	(5) Seller Name	(6) Seller FEIN	(7) Date Received	(8) DocumentNo.	(9) NG	(10) Gross Gallons	(11) BG	
BCD Shipping	127654321	J	T42IA3455	NE	LMN Supplier	429367938	1-10-2000	434423		10,000		

TOTAL 10,000





FORM

- Read instructions on reverse side ravenue Federal Employer Identification Number Nebraska Identification Number Tax Month/Year Name as Shown on Return **ABC IMPORT COMPANY** 474434433 1234567 01 - 2000 PRODUCT CODES - Check Only One SCHEDULE CODES - Check Only One 73 Return 65 - Gasoline - Gross Gallons Received Tax Paid **124** - Gasohol **241 -** Ethanol-Alcohol 2 - Gross Gallons Received Tax Free From a Licensed Supplier, Distributor, or Importer 160 - Diesel/Fuel Oil Undyed 142 - Kerosene (Blended with 3 - Gross Gallons Imported Via Transport or Rail From Another State Tax Free (see instructions) undyed diesel) 85 Return 4 - Gross Gallons of Ethanol Received Tax Free From Another State and Delivered into Terminal Storage in Nebraska **125** - Aviation Gasoline ☐ **130** - Aviation Jet Fuel (4) Point Of (7) (9) (11)(10)(3) (8) (1) Date ŇĠ Seller Name BG **Carrier Name** Carrier FEIN Mode Seller FEIN Document No. **Gross Gallons** Origin Destination Received **Fuel Carrier Co** 471234567 T47NE3606 NE QQQ Supplier 112233445 1-19-2000 673458 8.000 **Fuel Carrier Co** 471234567 T47NE3606 NF QQQ Supplier 112233445 1-10-2000 56423 24,000 5

> 32,000 **TOTAL**





- Read instructions on reverse side

Federal Employer Identification Number Nebraska Identification Number Tax Month/Year Name as Shown on Return ABC IMPORT COMPANY 01 - 2000 474434433 1234567 PRODUCT CODES - Check Only One SCHEDULE CODES - Check Only One 73 Return 65 - Gasoline 1 - Gross Gallons Received Tax Paid 124 - Gasohol 241 - Ethanol-Alcohol 2 - Gross Gallons Received Tax Free From a Licensed Supplier, Distributor, or Importer 160 - Diesel/Fuel Oil Undyed 142 - Kerosene (Blended with - Gross Gallons Imported Via Transport or Rail From Another State Tax Free (see instructions) undyed diesel) 85 Return ☐ 4 - Gross Gallons of Ethanol Received Tax Free From Another State and Delivered into Terminal Storage in Nebraska ■ 125 - Aviation Gasoline ☐ 130 - Aviation Jet Fuel (7) (4) Point Of (9) (11)(1) (3) (8) (10)Date NG **Seller Name Gross Gallons** BG **Carrier Name** Carrier FEIN Seller FEIN Document No. Mode Destination Origin Received **Fuel Carrier Co** 471234567 LMN Supplier 429367938 1-2-2000 48632 8.000 IΑ NE

> 8,000 **TOTAL**





FORM MFR

- Read instructions on reverse side

Name as Shown on Return
ABC IMPORT COMPANY

Federal Employer Identification Number 474434433

Nebraska Identification Number 1234567

Tax Month/Year 01 - 2000

ABC IMPO	ORT COMPANY				47443	34433	1234567		C	01 - 2000	
			SCHEDULE (CODES – Check O	Only One			PRODUCT	CODE	S – Check Only Or	ne
☐ 2 - Gross Ga	allons Received Tax allons Received Tax allons Imported Via 1	Free F			or Importer ee (see instructions)			☐ 160 -	Gas Gas Etha Dies Kerd		1
🖄 4 - Gross Ga	allons of Ethanol Red	ceived ⁻	Tax Free From An	other State and De	elivered into Terminal Stora	age in Nebraska			Avia	Return ation Gasoline ation Jet Fuel	
(1)	(2)	(3)	(4) Pc	oint Of	(5)	(6)	(7) Date	(8)	(9)	(10)	(11)
Carrier Name	Carrièr FEIN	Mode	Origin	Destination	Seller Name	Seller FEIN	Received	Document No.	NG	Gross Gallons	BG
Fuel Carrier Co	471234567	J	MN	T47NE3605	LMN Supplier	429367938	1-10-2000	42873		8,000	

TOTAL 8,000





FORM MFD

- Read instructions on reverse side

Federal Employer Identification Number | Nebraska Identification Number Name as Shown on Return Tax Month/Year **ABC IMPORT COMPANY** 474434433 1234567 01 - 2000 SCHEDULE CODES - Check Only One PRODUCT CODES - Check Only One 73 Return 5 - Gross Gallons Delivered Tax Paid to Another Licensed Supplier, Distributor, Wholesaler, Importer, or Retailer 65 - Gasoline 124 - Gasohol 6 - Gross Gallons Disbursed Tax Free to a Licensed Supplier, Distributor, Wholesaler, or Exporter 241 - Ethanol-Alcohol 160 - Diesel/Fuel Oil Undyed 7 - Gross Gallons Exported to Another State Tax Free ☐ 142 - Kerosene - Gross Gallons Delivered to U.S. Government or Its Agencies 85 Return □ **125** - Aviation Gasoline **10** - Gross Gallons Delivered to a Native American Residing on a Reservation ☐ **130** - Aviation Jet Fuel (4) Point Of (9) (11)(3) (1) (10)(7) Carrier Name BG Carrier FEIN Mode **Purchaser Name** NG Purchaser FEIN Date Document No. **Gross Gallons** Origin Destination CFG Shipper 475432122 NE NE **QRS** Retailer 478765432 1-10-2000 93501 500

TOTAL 500





- Read instructions on reverse side Federal Employer Identification Number | Nebraska Identification Number Name as Shown on Return Tax Month/Year **ABC IMPORT COMPANY** 474434433 1234567 01 - 2000 SCHEDULE CODES - Check Only One PRODUCT CODES - Check Only One 73 Return 5 - Gross Gallons Delivered Tax Paid to Another Licensed Supplier, Distributor, Wholesaler, Importer, or Retailer 65 - Gasoline 124 - Gasohol 6 - Gross Gallons Disbursed Tax Free to a Licensed Supplier, Distributor, Wholesaler, or Exporter 241 - Ethanol-Alcohol 160 - Diesel/Fuel Oil Undyed 7 - Gross Gallons Exported to Another State Tax Free ☐ 142 - Kerosene 8 - Gross Gallons Delivered to U.S. Government or Its Agencies 85 Return □ **125** - Aviation Gasoline **10** - Gross Gallons Delivered to a Native American Residing on a Reservation ☐ **130** - Aviation Jet Fuel (4) Point Of (11)(3) (9) (1) (5) (8) (10)(7) Carrier Name BG Carrier FEIN Mode **Purchaser Name** NG Purchaser FEIN Date Document No. **Gross Gallons** Destination Origin **ABC Shipping** 217654321 NE NF IRS Fuel Co 122345678 1-22-2000 836457 9,500

> 9,500 **TOTAL**







- Read instructions on reverse side

Federal Employer Identification Number | Nebraska Identification Number

ramo ao onomi on recam						odorar Employe	i idontinoation riamboi	TODIAGNA IGOITIMOGI	ion reambor	X 141011	.11/1001	
ABC IMP	ORT COMPAN'	Y			47443	34433	123456	01 - 2000				
			SCHEDULE	CODES – Check (Only One				PRODUCT	CODE	ES – Check Only On	ne .
☐ 6 - Gros	ss Gallons Delivered ss Gallons Disburse ss Gallons Exported	ed Tax F	ree to a Licensed S	Supplier, Distributo			ter, or Retailer			Gas Gas Etha Dies	ohol anol-Alcohol sel/Fuel Oil Undyed	
■ 8 - Gros	ss Gallons Delivere	d to U.S	. Government or It	s Agencies							Return	
☑ 10 - Gros	ss Gallons Delivere	d to a Na	ative American Re	siding on a Reserv	ration						tion Gasoline tion Jet Fuel	
(1) Carrier Name	(2) Carrier FEIN	(3) Mode	(4) Poin Origin	t Of Destination	(5 Purchas		(6) Purchaser FEIN	(7) Date	(8) Document No.	(9) NG	(10) Gross Gallons	(11) BG
ABC Shipping	217654321	J	NE	NE	Lance Ph	nillips	122345678	1-22-2000	89001		9,500	

- Attach All Schedules to Your Return

9,500 TOTAL





FORM

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Name as Shown on Return								Nebraska Identifica			nth/Year		
ABC IMP	ORT COMPAN'	Y				4744	34433	12345 <i>6</i>	57		01 - 2000		
			SCHEDULEC	ODES – Check (Only One				PRODUC	TCOD	ES – Check Only O	ne	
□ 5 - Gro	ss Gallons Delivere	d Tax P	aid to Another Licen	sed Supplier, Dis	tributor, Wh	nolesaler, Impo	rter, or Retailer			- Gas			
☐ 6 - Gro	ss Gallons Disburse	ed Tax F	ree to a Licensed S	upplier, Distributo	or, Wholesa	ler, or Exporter	•		□ 241				
7 - Gross Gallons Exported to Another State Tax Free											sel/Fuel Oil Undyed osene		
☐ 8 - Gro	ss Gallons Delivere	d to U.S	6. Government or Its	Agencies							Return		
☐ 10 - Gro	ss Gallons Delivere	d to a N	ative American Res	iding on a Reserv	ation						ation Gasoline ation Jet Fuel		
(1)	(2)	(3)	(4) Point			(5)	(6)	(7)	(8)	(9)	(10)	(1	
Carrier Name	Carrièr FEIN	Mode	0.19	Destination	Purch	aser Name	Purchaser FEIN	Date	Document No.	NG	Gross Gallons	В	
Fuel Carrier Co	471234567	J	T47NE3608	KS	LMN S	upplier	445566778	1-22-2000	63549		10,000		
n .													
1													
1	1	1	1		1		1	1			4		

10,000 TOTAL



- Attach All Schedules to Your Return



FORM MFD

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Name as Shown on Return					Feder			Nebraska Identifica		Tax Mont		
ABC IMP	PORT COMPAN	Y				47443	4433	123456			01 - 2000	
			SCHEDULE	CODES - Check (Only One				PRODUC		S – Check Only O	1e
☐ 6 - Gro	ess Gallons Delivere ess Gallons Disburse ess Gallons Exported ess Gallons Delivere	ed Tax F d to Ano	ree to a Licensed	Supplier, Distributo			er, or Retailer		☐ 124 ☐ 241 ☑ 160	- Gase - Gase - Etha - Dies - Kero	ohol nol-Alcohol el/Fuel Oil Undyed	
	ess Gallons Delivere				ration					- Avia	tion Gasoline tion Jet Fuel	
(1) Carrier Name	(2) Carrier FEIN	(3) Mode	(4) Poin Origin	t Of Destination	(5) Purchaser N	lame	(6) Purchaser FEIN	(7) Date	(8) Document No	(9) NG	(10) Gross Gallons	(11 B0
ABC Shipping	217654321	J	NE	NE	QRS Retai	ler	478765432	1-18-2000	68624		16,000	
		-										
		1										

TOTAL 16,000





FORM MFD

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Name as Shown on Return							Nebraska Identificat		ax Mont		
ABC IMP	ORT COMPAN'	Y				34433	123456	7	(01 - 2000	
			SCHEDULE (CODES – Check (Only One			PRODUCT	CODE	S – Check Only Or	1e
□ 5 - Gros □ 7 - Gros □ 8 - Gros □ 10 - Gros	☐ 124 - ☐ 241 - ☑ 160 - ☐ 142 - ☐ 125 -	73 Return ☐ 65 - Gasoline ☐ 124 - Gasohol ☐ 241 - Ethanol-Alcohol ☑ 160 - Diesel/Fuel Oil Undyed ☐ 142 - Kerosene 85 Return ☐ 125 - Aviation Gasoline ☐ 130 - Aviation Jet Fuel									
(1) Carrier Name	(2) Carrier FEIN	(3) Mode	(4) Point Origin	Of Destination	(5) Purchaser Name	(6) Purchaser FEIN	(7) Date	(8) Document No.	(9) NG	(10) Gross Gallons	(11 BG
ABC Shipping	217654321	J	T47NE3606	NE	CDE Import Co	665473651	1-19-2000	46835		9,000	
11 3					'					·	
		1								<u> </u>	

TOTAL 9,000





FORM MFD

- Read instructions on reverse side Name as Shown on Return Federal Employer Identification Number Nebraska Identification Number Tax Month/Year **ABC IMPORT COMPANY** 474434433 1234567 01 - 2000 SCHEDULE CODES - Check Only One PRODUCT CODES - Check Only One 73 Return 5 - Gross Gallons Delivered Tax Paid to Another Licensed Supplier, Distributor, Wholesaler, Importer, or Retailer 65 - Gasoline 124 - Gasohol 6 - Gross Gallons Disbursed Tax Free to a Licensed Supplier, Distributor, Wholesaler, or Exporter 241 - Ethanol-Alcohol 160 - Diesel/Fuel Oil Undyed 7 - Gross Gallons Exported to Another State Tax Free ☐ 142 - Kerosene 8 - Gross Gallons Delivered to U.S. Government or Its Agencies 85 Return □ **125** - Aviation Gasoline ☐ 10 - Gross Gallons Delivered to a Native American Residing on a Reservation □ **130** - Aviation Jet Fuel (4) Point Of (11) (3) (9) (6) (7) (8) (10)**Carrier Name** Carrier FEIN **Purchaser Name** NG BG Mode **Purchaser FEIN** Document No. **Gross Gallons** Destination Date Origin **Fuel Carrier Co** 471234567 NE NE IRS Fuel Co 1-18-2000 483638 123456789 500

TOTAL 500



- Attach All Schedules to Your Return

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Name as Shown on Return										Tax Month/Year		
ABC IMPORT COMPANY						474434433 1234567		01 - 2000				
			SCHEDULE	CODES - Check C	Only One				PRODUCT	COD	ES – Check Only Or	ne
 5 - Gross Gallons Delivered Tax Paid to Another Licensed Supplier, Distributor, Wholesaler, Importer, or Retailer 6 - Gross Gallons Disbursed Tax Free to a Licensed Supplier, Distributor, Wholesaler, or Exporter 7 - Gross Gallons Exported to Another State Tax Free 									☐ 124 - ☑ 241 - ☐ 160 -	☐ 160 - Diesel/Fuel Oil Undyed		
	ss Gallons Delivered ss Gallons Delivered			_	ation					Avia	Return ation Gasoline ation Jet Fuel	
(1) Carrier Name	(2) Carrier FEIN	(3) Mode	(4) Point Origin	Of Destination	Purch	(5) aser Name	(6) Purchaser FEIN	(7) Date	(8) Document No.	(9) NG	(10) Gross Gallons	(11) BG
CFG Shipper	475432122	J	T47NE3607	NE	EFG I	mport Co	226789102	1-1-2000	35798		29,200	
CFG Shipper	475432122	J	T47NE3607	NE	EFG I	mport Co	226789102	1-5-2000	83579		22,740	

51,940 TOTAL





Nebraska Diesel Fuel Retailer's Exemption Report

FORM TC91R

Period Covered by This Report	Federal Employer Identification or Socia	Federal Employer Identification or Social Security Number			
Beginning January 1, 2000 Ending January 31, 2	2000 478765432				
NAME AND MAILING ADDRESS OF RETAILER	NAME AND MAILING ADDRESS OF SUPPLIER				
QRS Retailer	ABC Import Company				
Street or Other Mailing Address 123 7th Street	Street or Other Mailing Address 5635 33rd Street				
City Anytown NE 68333 State Zip Code	City Anytown NE 68333	Zip Code			
•ROUND TO WHOLE GALLONS AND DOLLARS. Round down a	all amounts less than .50 and round up all amounts .50 thro	ugh .99.			
1 Total gallons of exempt undyed diesel fuel sold this period	1	2,000			
2 Undyed diesel fuel tax reimbursement or credit (line 1 multip	\$	482 00			
Under penalties of law, I declare that I have examined this report, and to the payment of this claim has not been previously made.	he best of my knowledge and belief, it is correct and complete. I also declar	re that			
sign Jacob R Hartley	2-6-2000 (402) 555-01	10			
here Authorized Signature	Date Issued Telephone Number	Telephone Number			

INSTRUCTIONS

WHO MAY FILE. Retailers, including truck stops, service stations, etc., who are not licensed as diesel fuel suppliers, distributors, wholesalers, or importers must complete this form if they:

- Sell tax-paid undyed diesel fuel to a consumer tax free;
 and
- Request reimbursement or credit for the undyed diesel fuel tax paid on such tax-free sales.

Unlicensed sellers receiving a Form TC91R from their customers must file a Form TC91R with their supplier.

WHEN AND WHERE TO FILE. The original copy of the exemption report must be submitted to your supplier at least once a month. Contact your supplier to make arrangements for reimbursement or credit of the tax paid.

AMOUNT OF REIMBURSEMENT OR CREDIT. Your supplier will reimburse or credit you for the amount of tax shown on line 2. To determine the amount of the tax reimbursement or credit, use the tax rate in effect at the time the exempt sales were made.

Licensed diesel fuel suppliers, distributors, wholesalers, and importers can take a deduction on their diesel fuel tax return for those gallons reported to them on Forms TC91R.

RECORDS. All claims for reimbursement or credit must be supported by documentation. Documentation must include:

Retailers: A properly completed Nebraska Tax Exempt Certificate for Purchase of Diesel Fuel, Form 91EX (exclusively for temperature control units [reefers] or powertake-off units), or a substitute exemption certificate/invoice to support exempt sales of diesel fuel.

A copy of the Nebraska Diesel Fuel Retailer's Exemption Report, Form TC91R, filed with your supplier.

Any other appropriate documentation to support exempt sales of diesel fuel.

Suppliers, Distributors, Wholesalers, or Importers: The original copy of the Form TC91R received from the retailer making exempt sales to consumers.

For additional information, please contact your account representative at the Motor Fuels Division, P.O. Box 98904, Lincoln, Nebraska 68509-8904, or telephone toll free 800-554-FUEL (800-554-3835). Lincoln residents call 471-5730.